NOTIFICATION.

(LAW DEPARTMENT).

No. LAW 126 LCR 65, dated Bangalore, the 3rd August 1965.

Ordered that the accompanying Notification No. G.S.R. 691, dated 28th April 1965 of the Ministry of Works and Housing regarding the Indian Boiler (Thirteenth Amendment) Regulations, 1965, which has been published in the *Gazette of India*, Part II, Section 3, sub-section (i), dated the 8th May 1965, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

B. RAMACHANDRA RAO,
I/c. *Under Secy. to Govt., L. D*

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GOVERNMENT OF INDIA.

MINISTRY OF WORKS AND HOUSING

(Central Boilers Board)

New Delhi, the 28th April 1965.

G.S.R. 691.—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), the Central Boilers Board hereby makes the following Regulations further to amend the Indian Boiler Regulations, 1950, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely :—

1. These Regulations may be called the Indian Boiler (Thirteenth Amendment) Regulations, 1965.

2. In the Indian Boiler Regulations, 1950,—

in clause (a) of regulation 279, in the connotation for the equation, " $C_1 = t_s + 76\text{mm. (3 in.) or } \frac{d_n}{2}$ ", the following equation and words shall be substituted, namely :—

"$C_1 = t_s + 76$ mm. (3 in.) or $\frac{d_n}{2}$, whichever is greater.".

[No. BL-9/2/65-P. II.]

K. B. SAXENA, Secy.

shall be computed in accordance with the provisions of sub-rule (2) or sub-rule (3) or sub-rule (4) of this rule, as the case may be.

(2) Where in the opinion of the Income-tax Officer it is possible to ascertain the profits and gains on such exports, the qualifying income shall be taken to be the amount by which the profits and gains so ascertained in accordance with the provisions of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act) and included in the total income exceed the aggregate of the amount of any portion thereof on which income-tax is not payable and the amount in respect of which a deduction of income-tax has been granted under any of the provisions of the Act.

(3) Where in the opinion of the Income-tax Officer the profits and gains on such exports cannot be ascertained, the qualifying income shall be taken to be the amount which bears to the profits and gains of the whole business of which such exports form a part and included in the total income (as reduced by the aggregate of the amount of any portion thereof on which income-tax is not payable and the amount in respect of which a deduction of income-tax has been granted under any of the provisions of the Act), the same proportion as the value of the turn-over in respect of such exports bears to the turn-over of the business of which such exports form a part.

(4) Where in the opinion of the Income-tax Officer a computation of such profits and gains in the manner specified in sub-rule (3) presents exceptional difficulties, the qualifying income shall be taken to be the amount by which such profits and gains as ascertained by the Income-tax Officer on any other reasonable basis on the data available and included in the total income exceed the aggregate of the amount of any portion thereof on which income-tax is not payable and the amount in respect of which a deduction of income-tax has been granted under any of the provisions of the Act.

[No. 59/F. No. 1(138)-65/TPL.]

HARIHAR LAL, Secy.